

**ABSTRACT**

A fertiliser composition in the form of granules or prills where urea has been coated with wet ground sulphur. The wet ground sulphur is preferably applied serially and/or simultaneously with one or both of a nitrification inhibitor and a urease inhibitor.

5 In its preferred form there is a core of urea and an inner peripheral zone of both at least urea and sulphur. The outer peripheral zone can be of at least urea and sulphur or at least sulphur, or both.